



STATE BOARD OF EQUALIZATION

1020 N STREET, SACRAMENTO, CALIFORNIA
(P.O. BOX 1799, SACRAMENTO, CALIFORNIA 95808)

(916) 445-4982

GEORGE R. REILLY

First District, San Francisco

ERNEST J. DRONENBURG, JR.

Second District, San Diego

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Third District, San Rafael

RICHARD NEVINS

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Controller, Sacramento

DOUGLAS D. BELL

Executive Secretary

No. 80/105

July 9, 1980

TO COUNTY ASSESSORS:

SUMMARY OF PROPOSED LEGISLATION NUMBER 17

In compliance with your Legislative Committee's proposal that you be informed of the various property tax bills and amendments being proposed in the State Legislature, we submit to you those measures introduced or amended recently that have reached our office.

We are including only those bills or constitutional amendments that we feel are of importance to you as an assessor. Bills concerning the functions of the tax collector, auditor, and other county or special district officials will usually be excluded.

The format used to summarize the legislative bills will include a brief analysis of the bill, action taken, and sections affected. An * following the bill number indicates an amended version of a previously reviewed bill.

The following bills have been signed by the Governor since our last Summary of Proposed Legislation letter:

SB 1422 - Presley - Chapter 285, Statutes of 1980
Mobilehomes

ACA 3 - Knox - Res. Chapter 45, Statutes of 1980
Tax limitation

SCA 26 - Craven - Res. Chapter 43, Statutes of 1980
Tax limitation

SCA 28 - Alquist, Res. Chapter 48, Statutes of 1980
Solar energy systems exemption

Copies of bills and amendments introduced may be obtained by placing orders with the Legislative Bill Room (State Capitol, Room 1149, Sacramento, 95814).

Sincerely,

Verne Walton, Chief
Assessment Standards Division

VW:sk
Enclosures

AB 2431*

Author: Assemblyman Priolo

Action: Amended in Senate

Date: June 23, 1980

Affected Reference: Amends Section 70 of the Revenue and Taxation Code

This bill defines any reconstruction or improvement of real property where such property was, pursuant to a notice or permit issued by the governing body, reconstructed or improved to comply with local ordinances on seismic safety shall not be deemed "newly constructed" for purposes of causing a reassessment.

SCA 46*

Author: Senator Speraw

Action: Amended in Assembly

Date: June 23, 1980

Affected Reference: Amends Subdivisions (a) and (b) of Section 2 of Article XIII A of the Constitution

This measure would define "full cash value" of real property to mean the county assessor's valuation of the residential real property as shown on the 1975-76 tax bill under "full cash value" or thereafter, the appraised value, as defined, of real property newly constructed after the 1975 assessment, with a permissible increase not to exceed 50 percent of the inflationary rate. Appraised value is that value determined by the county assessor's most recent valuations in the county of comparable real property previously assessed to reflect 1975-76 full cash values.

AB 2479*

Author: Assemblyman Hannigan

Action: Enrolled

Affected Reference: Various sections of various codes

This is a general clean-up bill that eliminates the transshipment exemption and the head-day tax and raises interest on escapes to 1 percent per month. It also makes numerous changes to the tax lien recordation and collection sections.

AB 1994*

Author: Assemblyman Lockyer

Action: Enrolled

Affected Reference: Various sections of various codes

This bill would require the state to reimburse local governmental jurisdictions within a county rather than local governmental agencies for revenue loss as a result of the business inventory exemption.

This bill would also extend the exclusion for air and ground time spent within the state prior to an aircraft's first revenue flight indefinitely and would provide for the reimbursement to local government jurisdictions for revenue loss by reason of the exclusion.

AB 1522

Author: Assemblyman Imbrecht

Action: Amended in Senate

Date: July 1, 1980

Affected Reference: Various sections of various codes

Under existing law, undocumented vessels using the waters of this state are required to be registered and currently numbered. Such vessels are generally subject to property taxation.

This bill would revise such provisions and impose a tax for the privilege of operating vessels subject to registration upon the waters of this state, which would be in lieu of all taxes according to value levied for state or local purposes on vessels of a type subject to registration under the Vehicle Code. This bill further specifies that it does not apply to commercial vessels.

AB 2481*

Author: Assemblyman Hannigan

Action: Amended in Senate

Date: June 20, 1980

Affected Reference: Amends Sections 51220, 51231, and 51233, and adds Section 51232.3 to the Government Code

This bill would include within the definitions of agricultural uses of land the construction of housing for agricultural laborers.

SB 1382*

Author: Senator Presley

Action: Amended in Assembly

Date: June 26, 1980

Affected Reference: Amends Section 51283 of the Government Code

This bill would change the waiver requirements in the Williamson Act to require the Secretary of the Resources Agency to determine that the findings made by the governing body of the city or county is in the public interest and is consistent with the policies of the California Land Conservation Act of 1965.

SB 1736*

Author: Senator Sieroty

Action: Amended in Assembly

Date: June 23, 1980

Affected Reference: Amends various sections of the Business and Professions Code

This bill would bring "time-share projects," "time-share estates," and "time-share uses" under regulation by the Commissioner of Real Estate by including these terms within the definition of "subdivision" of real property.

SCA 44*

Author: Senator Johnson, et al.

Action: Amended in Senate

Date: June 19, 1980

Affected Reference: Adds Section 5.5 to Article XIII of the Constitution

This measure would provide that whenever the Legislature, state agency, or state commission not elected by the voters of the area imposes a moratorium on the development of land, the Legislature shall exempt the land from all taxes, fees, and assessments imposed after the moratorium is put into effect until the moratorium is removed. It also authorizes the refund of all taxes, fees, and assessments paid since the land was subject to a moratorium on development and would require the Legislature to reimburse each local government for revenues lost and costs incurred as a result of the exemption.

SB 433

Author: Senator Wilson, et al.

Action: Amended in Assembly

Date: June 25, 1980

Affected Reference: Amends Section 6272, and adds Sections 6380 and 10785.5 of the Revenue and Taxation Code

This bill would define "vehicle" to exclude a used mobilehome for purposes of the sales and use taxes and would exempt from state and local sales and use taxes the sale or use of a used mobilehome, as defined, if the purchaser elects to have such mobilehome subject to property tax in lieu of a vehicle license fee.

SB 1632*

Author: Senator Richardson

Action: Amended in Assembly

Date: June 27, 1980

Affected Reference: Amends Sections 206, 214, 214.4, 251, 254, 254.5, 255, and 23774, and adds Sections 256, 256.1, and 23704.7 to the Revenue and Taxation Code

This bill would provide that any exempt organization, organized and operated exclusively for religious purposes, shall not be denied an exemption by reason of the communication of its principles, philosophy, or religious faith to its members, members of the community, or public officials.

AB 2136*

Author: Assemblyman Dennis Brown, et al.

Action: Amended in Senate

Date: June 19, 1980

Affected Reference: Various sections of the Revenue and Taxation Code - Urgency Statute

AB 2136 (Continued)

Under existing law, certain property is assessed for property tax purposes by the State Board of Equalization, and such state assessees are required to file annual statements of their property holdings. To the extent that property escapes assessment because of inaccuracies in such statements, the board is required to apply a 10 percent penalty to the assessment, regardless of the reason for the inaccuracy. This bill would permit the board, upon application by the assessee, to waive the penalty if good cause for that inaccuracy can be shown.

Under existing law, the State Board of Equalization is required to make appraisal surveys not less often than triennially to determine the statewide average assessment ratio of all taxable property in the state. Moreover, under present law, the Board is required not less often than six years to make assessment practices surveys in every county and city and county to determine the adequacy of procedures and practices employed by the county assessor in the valuation of property for the purposes of taxation and in the performance generally of the duties enjoined upon the assessor by law.

This bill would provide a temporary revision of these requirements to permit the board to gather information concerning the assessor's practices and assessment conformity under Article XIII A of the Constitution and implementing legislation.

SB 1913*

Author: Senator Sieroty

Action: Amended in Assembly

Date: June 30, 1980

Affected Reference: Amends Sections 732, 732, 744, and 745 of the Revenue and Taxation Code

This bill would provide that decisions of the Board of Equalization on petitions for reassessment of both unitary and nonunitary property shall be completed by October 30 and that when an assessee's property is found to be different than the value originally adopted by the board, the amounts of the corrected value may be reflected on the roll for the fiscal year in which the change is made or reflected in the assessment for the respectively succeeding year with adjustments made for interest.

SB 872*

Author: Senator Schmitz

Action: Enrolled

Affected Reference: Amends Section 35448 of the Government Code - Urgency Statute

This bill would permit any improvement district which is formed within a California water district to provide water, sewer, or reclaimed water service, the formation of which is completed by March 1, 1980. to be effective for assessment and taxation purposes for the 1980-81 fiscal year if the required statement and map or plat is filed on or before March 1, 1980.

AB 3155*

Author: Assemblyman Deddeh

Action: Amended in Senate

Date: June 24, 1980

Affected Reference: Amends various sections of various sections

Under existing law, assessment ratios for purposes of property taxation were recently changed from 25 percent to 100 percent of full value.

This bill would conform additional sections of law to this change.